

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Carleen Smith
DOCKET NO.: 02-22870.001-R-1
PARCEL NO.: 28-07-200-121-0000

The parties of record before the Property Tax Appeal Board are Carleen Smith, the appellant; and the Cook County Board of Review.

The subject property consists of a six-year-old, two-story, townhouse dwelling of frame and masonry construction containing 1,506 square feet of living area and located in Bremen Township, Cook County. The residence includes two bathrooms, a partial basement, air conditioning, a fireplace and a two-car garage.

The appellant submitted evidence before the PTAB claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered a spreadsheet detailing four suggested comparable properties located within a block of the subject. These properties consist of two-story townhouse dwellings of frame and masonry construction, and range in age from five to nine years. The comparables include two or two and one half bathrooms, air conditioning, fireplaces and two-car garages. The comparables contain between 1,552 and 2,027 square feet of living area and have improvement assessments ranging from \$11,196 to \$15,517 or from \$7.21 to \$7.65 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$13,775, or \$9.15 per square foot of living area, was disclosed. In support of the subject's assessment, the board of review offered property characteristic sheets and a spreadsheet detailing three suggested comparable properties located within a block of the subject. The comparables consist of two-story, townhouse dwellings of frame and masonry construction. The

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the COOK County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 3,046
IMPR. \$13,775
TOTAL: \$16,821

Subject only to the State multiplier as applicable.

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comparables are five or nine years old and have partial basements. They have two bathrooms, air conditioning, fireplaces and two-car garages. The comparable properties contain 1,506 square feet of living area with improvement assessments ranging from \$13,824 to \$14,362 or from \$9.17 to \$9.53 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has failed to overcome this burden.

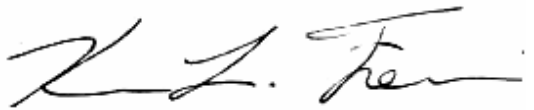
The PTAB places the most weight on the board's three comparables and finds these properties the most similar to the subject. The PTAB places less weight on the appellant's comparables, as they are less similar to the subject in living area. The properties found similar to the subject have improvement assessments ranging from \$9.17 to \$9.53 per square foot of living area. The subject's per square foot improvement assessment of \$9.15 falls below the range established by these properties. After considering the differences and similarities in the suggested comparables when compared to the subject property, the Board finds the evidence submitted is insufficient to effect a change in the subject's current assessment.

As a result of this analysis, the PTAB finds the appellant did not adequately demonstrate that the subject townhouse property was inequitably assessed by clear and convincing evidence and a reduction is not warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: June 27, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.